

*These notes relate to the Land and Buildings Transaction Tax (Scotland)  
Act 2013 (asp 11) which received Royal Assent on 31 July 2013*

# LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

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## EXPLANATORY NOTES

### THE ACT

#### *Schedule 19 – Leases*

#### **Part 6 – Other Provisions about Leases**

##### **Increase of rent or term: notification**

309. [Paragraph 30](#) applies where a lease is varied so as to extend its term or increase the rent payable, the effect of which is that the transaction becomes notifiable to the Tax Authority when it was not previously notifiable. In accordance with sub-paragraph (2), the buyer must submit a tax return within 30 days of the ‘relevant date’ which sub-paragraph (3) specifies, is the date from which the variation takes effect. Sub-paragraph (2)(c) clarifies that the tax rates and bands to be applied in calculating the tax chargeable are those that were in force at the effective date of the transaction.